

1     **SEC. 2. Repeal — provisional certificates.** That section two thou-  
 2 sand seven hundred thirty-four-p2 (2734-p2), supplement to the code,  
 3 1913, is hereby repealed.

1     **SEC. 3. Special examinations.** That section two thousand seven  
 2 hundred thirty-four-s (2734-s), supplement to the code, 1913, be and  
 3 the same is hereby amended by inserting after the word "examiners"  
 4 in line eight the following:  
 5 "Provided that the provisional certificate shall be valid for the bal-  
 6 ance of the school year in which it is issued."

Approved April 25, A. D. 1919.

## CHAPTER 409.

### ANNUAL SETTLEMENT BETWEEN STATE AND DEPARTMENTS, ETC.

S. F. 480.

AN ACT to amend the law as it appears in section one hundred sixty-one-a (161-a), supplement to the code, 1913, relating to the settlement with state officers, appointment of expert accountant and assistants, powers of executive council, and to enact a substitute therefor, excluding the management of the institutions under the board of control and board of education therefrom.

*Be it enacted by the General Assembly of the State of Iowa:*

1     **SECTION 1. Repeal and substitute — accountant and assistants —**  
 2 **duties — specialist — reports.** That the law as it appears in section  
 3 one hundred sixty-one-a (161-a), supplement to the code, 1913, be and  
 4 the same is hereby repealed and the following enacted in lieu thereof:  
 5     The executive council shall annually and oftener in its discretion  
 6 make a full settlement between the state of Iowa and all state officers,  
 7 commissioners, boards, associations, societies, organizations, depart-  
 8 ments and all persons receiving, handling or expending state funds.  
 9     For that purpose an expert accountant and assistants, the number  
 10 to be fixed by the executive council, at such annual salaries, as shall  
 11 be fixed by law, shall be employed to examine the methods of account-  
 12 ing, the books and accounts, of all state officers, commissions, boards,  
 13 associations, societies, organizations, persons and departments.  
 14     The expert accountant so appointed shall report in writing, to the  
 15 executive council, the facts and conditions found, with his suggestions  
 16 and recommendations, as to improvements in methods of conducting  
 17 the business of the department, the improvements in the method of  
 18 book-keeping and any other change which, in his judgment, would  
 19 tend to lessen the costs of operation, or increase the efficiency of the  
 20 department and shall also report the facts as to any practices in admin-  
 21 istration not authorized by statute, or contrary to good business  
 22 methods.  
 23     For the purpose of ascertaining the best methods of conducting the  
 24 business of any department, should a change be deemed expedient,  
 25 the expert accountant may, with the consent of and authority of the  
 executive council, call to his assistance, a specialist in the methods

26 sought to be established in any department. The expert accountant  
 27 and specialist shall report in writing, to the executive council, their  
 28 findings and recommendations, which, if approved by the executive  
 29 council, shall be adopted by such department, officer, board, associa-  
 30 tion, society, organization, or commission, at such time as fixed by  
 31 the executive council, and provided further, that should the executive  
 32 council deem it advisable, it shall send the expert accountant to exam-  
 33 ine the records and methods of conducting the business in other  
 34 states, or business institutions. The executive council shall have, at  
 35 all times, authority to direct the methods of accounting, the manner  
 36 in which the records and accounts of state departments shall be kept,  
 37 when the statute does not specifically prescribe the same; to require  
 38 a compliance with their orders and the provisions of law when the  
 39 statute prescribes duties, as to methods and accounts, and to require  
 40 the keeping of the necessary records and accounts to enable said offi-  
 41 cers to make all reports, required of them by law.

42 Provided that nothing herein shall be construed so as to interfere  
 43 with the system of taking care, and management of the institutions  
 44 under the charge of the board of control or the state board of educa-  
 45 tion.

1 **SEC. 2. Appropriation.** There is hereby appropriated out of any  
 2 money, in the state treasury not otherwise appropriated, an amount  
 3 sufficient to pay the expenditures authorized by this act.

Approved April 25, A. D. 1919.

## CHAPTER 410.

### SURVEYS AUTHORIZED BY CONGRESS OF THE UNITED STATES.

H. F. 529.

AN ACT to provide for surveys authorized by congress of the United States in the state  
 of Iowa.

*Be it enacted by the General Assembly of the State of Iowa:*

SECTION 1. **Survey authorized by congress — execution of, etc.**  
 1 Any person employed in the execution of any survey authorized by the  
 2 congress of the United States may enter upon lands within this state  
 3 for the purpose of exploring, triangulating, leveling, surveying, and of  
 4 doing any work which may be necessary to carry out the objects of  
 5 then existing laws relative to surveys, and may establish permanent  
 6 station marks, and erect the necessary signals and temporary observa-  
 7 tories, doing unnecessary injury thereby.

1 **SEC. 2. Damages — district court — petition and hearing.** If the  
 2 parties interested cannot agree upon the amount to be paid for dam-  
 3 ages caused thereby, either of them may petition the district court  
 4 in the county in which the land is situated, which court shall appoint  
 5 a time for a hearing as soon as may be, and order at least twenty (20)